

County: Carbon

District: 0056 Red Lodge Elem

Will t	be reflected on the	F Y 2008 final budge	t Iorm.				
4	CEDELEIED AND		FY 2007-2008			3 Year Avg ANB	
1. * D	CERTIFIED		*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
-	idget Unit	ANB			-		
E1	RED LODGE K		, ,	1,016,166.40	233	15,541.70	1,061,501.40 *
M1	RED LODGE 7	/-8	74 59,138.00	432,363.50	87	63,869.04	508,036.50 *
2.	* DIRECT ST	TATE AID					737,080.05
3.	Quality Edu	cator					59,250.00
4.	At Risk Stud	lent					4,138.50
5.	Indian Educ	ation For All					6,528.00
6.	American In	dian Achievemer	ıt.Gap				200.00
7.	SPECIAL E	DUCATION FU	NDING (FY200	7-2008):			
		Grant Eligiblity Stat Block Grant Eligib					receive the
	_	_	-	-			Yes
	DIOCK Grain	Eligibility Status	••				168
	Block Grant Rates						
		Block Grant Rate	1				
		ices Block Grant F					
		Determine Dispro	-				1.393210973
	-	cation Allowable	•	C . V ANDI			42 000 06
		ional Block Grant Services Block G					
		rsement for Dispr					
		pecial Education A	•				
	•	operative Cost P		•		, •1	. 02,007.01
		Services Block G	•	=	-		14,291.64
	Required Lo	ocal Match					
	_	's Required Match	for IBG [7a X 0	0.33]			14,150.68
		's Required Match					
	* f(iii) District	's RSBG Match to	be Paid by Distr	rict to Cooperative	e [7e X 0.3	3]	4,716.24
	* *	equired Local Ma 7f(ii) + 7f(iii)]					18,866.92
	Minimum Sı	pecial Education	Budget To Avoi	d Reversions			
	_	ım Special Educat	_				
		b + 7f(iv)]	-				61,747.78

District: 0056 Red Lodge Elem

Reimbursement For Disproportionate Costs

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	116,823.08	0.00	0.00
b.	FY2005-2006 amount to avoid reversion	67,312.45	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.393210973)$ then $[a - (b * 1.393210973)] * 0.4$	9,217.05	0.00	0.00

8. FY2008 BUDGET LIMITS

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b.	BASE Budget	1,467,929.14
* c.	Maximum Budget Limit	1,837,552.60
* d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	**
* e.	Highest Budget With A Vote	**
* f.	Highest Voted Amount (8e-8d)	**

^{**} OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf.

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a.	FY 2006-2007 BASE Budget	1,494,4	160.60
* b.	FY 2006-2007 Maximum Budget	1,871,0)33.65
* c.	FY 2006-2007 ANB		333
* d.	FY 2006-2007 Adopted General Fund Budget	1,839,9	85.99
* e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	345,5	525.39
* f.	FY 2006-2007 Equalization Status	Equalized	EQ

		Elementary	High School
Cou	unty		
a.	Tax Year 2006 County Taxable Value	28,706,395.00	28,706,395.00
b.	FY 2006-07 County ANB (Budgeted)	1,049	551
c.	County Retirement Mill Value per ANB	27.37	52.10
Dist	rict		
d.	Tax Year 2006 District Taxable Value	10,238,142.00	N/A
e.	FY 2006-07 District ANB (Budgeted)	333	N/A
f.	District Debt Service Mill Value Per ANB	30.75	N/A
Stat	ewide		
g.	Statewide Retirement Mill Value per ANB	23.79	46.7
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03

District: 0056 Red Lodge Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High Schoo
	(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00 1,914,714,158.00
	(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	177,396,075.68 114,548,485.24
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.89

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.89	High School N/A
	(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	589,566.37	N/A
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	28,360.74	N/A
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	11,672,643.11	N/A
	(e)	District taxable valuation (Tax Year 2006)***	10,238,142.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	1,435.00	N/A

^{***} A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: Carbon

District: 0057 Red Lodge H S

WIII	be reflected on the FY 2008 fina	ii budget i	OTIII.				
1	CEDETEED AND		FY 2007-2008		3 Year Avg ANB		ANB
1. * Bu	CERTIFIED ANB adget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
H1	RED LODGE HS 9-12	208	236,552.00	1,208,324.00 *	191	236,552.00	1,110,378.50
2.	* DIRECT STATE AID						645,859.57
3.	Quality Educator						34,250.00
4.	At Risk Student						3,430.14
5.	Indian Education For	All					4,243.20
6.	American Indian Achi	evement.	Gap				200.00
7.	SPECIAL EDUCATION						
	NOTE: Block Grant Eligib funding listed. Block Gran						receive the
	Block Grant Eligibility						Yes
	Block Grant Rates						
	Instructional Block Gran	nt Rate [II	BG] per ANB				144.38
	Related Services Block	Grant Rat	e [RSBG] per	ANB			48.12
	Threshold to Determine	Dispropo	rtionate Costs				1.393210973
	Special Education Allo	wable Co	ost Payments				
	* a. Instructional Block		-	-			
	* b. Related Services E			-	B]		
	c. Reimbursement fo						
	* d. Total Special Educ			•		7c]	37,390.78
	Prorated Cooperative	•		•	•		
	* e. Related Services E	Block Gra	nt Entitlement	(Paid Directly to C	Coop)		10,008.96
	Required Local Match						
	* f(i). District's Required	Match fo	or IBG [7a X 0	.33]			9,910.24
	f(ii) District's Required	Match fo	or RSBG [7b X	0.33]			N/A
	* f(iii) District's RSBG M	latch to be	e Paid by Distr	ict to Cooperative	[7e X 0.3	3]	3,302.96
	* $f(iv)$ Total Required Lo [7f(i) + 7f(ii) + 7f(ii)]						13,213.20
	Minimum Special Edu	cation Bu	ıdget To Avoi	d Reversions			
	* g. Minimum Special	Education	Budget to Av	oid Reversions			
	[7a + 7b + 7f(iv)]						43,244.24

District: 0057 Red Lodge H S

Reimbursement For Disproportionate Costs

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	0.00	67,376.68	0.00
b.	FY2005-2006 amount to avoid reversion	0.00	35,154.28	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.393210973)$ then $[a - (b * 1.393210973)] * 0.4$	0.00	7,359.74	0.00

8. FY2008 BUDGET LIMITS

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b.	BASE Budget	1,254,374.82
* c.	Maximum Budget Limit	1,571,789.86
* d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	**
* e.	Highest Budget With A Vote	**
* f.	Highest Voted Amount (8e-8d)	**

^{**} OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf.

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a.	FY 2006-2007 BASE Budget	1,133,6	78.22
* b.	FY 2006-2007 Maximum Budget	1,420,0	86.76
* c.	FY 2006-2007 ANB		189
* d.	FY 2006-2007 Adopted General Fund Budget	1,381,6	97.28
* e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	248,0	19.06
* f.	FY 2006-2007 Equalization Status	Equalized	EQ

		Elementary	High School
Cou	inty		
a.	Tax Year 2006 County Taxable Value	28,706,395.00	28,706,395.00
b.	FY 2006-07 County ANB (Budgeted)	1,049	551
c.	County Retirement Mill Value per ANB	27.37	52.10
Dist	trict		
d.	Tax Year 2006 District Taxable Value	N/A	12,172,782.00
e.	FY 2006-07 District ANB (Budgeted)	N/A	189
f.	District Debt Service Mill Value Per ANB	N/A	64.41
Stat	tewide		
g.	Statewide Retirement Mill Value per ANB	23.79	46.7
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03

District: 0057 Red Lodge H S

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO: (a) Statewide taxable valuation (Tax Year 2006)***	Elementary High School 1,914,714,158.00 1,914,714,158.00
	(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	177,396,075.68 114,548,485.24
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.89 29.25

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary N/A	High School
	(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	458,678.32
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	N/A	17,689.42
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	N/A	13,933,756.40
	(e)	District taxable valuation (Tax Year 2006)***	N/A	12,172,782.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	1,761.00

^{***} A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: Carbon

District: 0059 Bridger K-12 Schools

			FY 2007-2008		3 Year Avg ANB		
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bı	ıdget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	BRIDGER K-6	86	15,967.50	393,063.00 *	77	15,541.70	351,997.80
M1	BRIDGER 7-8	28	59,138.00	163,919.00 *	28	63,869.04	163,919.00
H1	BRIDGER HS 9-12	67	236,552.00	391,581.50	69	236,552.00	403,236.00 *
2.	* DIRECT STATE AI	D					568,528.35
3.	Quality Educator						42,150.00
4.	At Risk Student						8,663.69
5.	Indian Education Fo	or All					3,733.20
6.	American Indian Ac	hievement	Gap				600.00
7.	SPECIAL EDUCAT	ION FUNI	OING (FY2007	7-2008):			
	NOTE: Block Grant Eli funding listed. Block G						receive the
	Block Grant Eligibil	ity Status?					Yes
	Block Grant Rates						
	Instructional Block G	rant Rate [I]	BG] per ANB				144.38
	Related Services Bloo	k Grant Rat	e [RSBG] per	ANB			48.12
	Threshold to Determi	ne Dispropo	rtionate Costs				1.393210973
	Special Education A	llowable Co	ost Payments				
	* a. Instructional Blo	ock Grant E	ntitlement [IBC	G rate X ANB]			26,132.78
				[RSBG rate X AN	B]		N/A
	c. Reimbursement						
	•			ayment (District) [7c]	39,496.25
	Prorated Cooperativ	-					
	* e. Related Service	s Block Gra	nt Entitlement	(Paid Directly to C	Coop)		8,709.72
	Required Local Match						
	* f(i). District's Requir		-	-			
	f(ii) District's Requir						
	* f(iii) District's RSBG		•	•	[7e X 0.33	3]	2,874.20
	* f(iv) Total Required [7f(i) + 7f(ii) +			versions			11,498.02
	Minimum Special E	ducation Bu	ıdget To Avoi	d Reversions			
	* g. Minimum Speci						
	[7a + 7b + 7f(iv)])]					37,630.80

District: 0059 Bridger K-12 Schools

Reimbursement For Disproportionate Costs

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	47,783.89	34,602.13	82,386.02
b.	FY2005-2006 amount to avoid reversion	20,373.50	14,780.78	35,154.28
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.393210973)$ then $[a - (b * 1.393210973)] * 0.4$	7,759.72	5,603.75	13,363.47

8. FY2008 BUDGET LIMITS

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b.	BASE Budget	1,131,425.93
* c.	Maximum Budget Limit	1,414,724.61
* d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	**
* e.	Highest Budget With A Vote	**
* f.	Highest Voted Amount (8e-8d)	**

^{**} OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf.

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a.	FY 2006-2007 BASE Budget	1,095,940.24
* b.	FY 2006-2007 Maximum Budget	1,368,852.77
* c.	FY 2006-2007 ANB	177
* d.	FY 2006-2007 Adopted General Fund Budget	1,452,782.68
* e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	356,842.44
* f.	FY 2006-2007 Equalization Status Disequalized - Disequalized 2001	-2005 DD

		Elementary	High School
Cou	nty		
a.	Tax Year 2006 County Taxable Value	28,706,395.00	28,706,395.00
b.	FY 2006-07 County ANB (Budgeted)	1,049	551
c.	County Retirement Mill Value per ANB	27.37	52.10
Dist	rict		
d.	Tax Year 2006 District Taxable Value	5,803,354.00	5,803,354.00
e.	FY 2006-07 District ANB (Budgeted)	107	70
f.	District Debt Service Mill Value Per ANB	54.24	82.91
Stat	ewide		
g.	Statewide Retirement Mill Value per ANB	23.79	46.7
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03

District: 0059 Bridger K-12 Schools

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00 1,914,714,158.00
	(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	177,396,075.68 114,548,485.24
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.89 29.25

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.89	High School
	(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	213,977.95	221,779.84
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	10,498.72	6,850.80
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	4,240,364.30	6,687,446.22
	(e)	District taxable valuation (Tax Year 2006)***	5,803,354.00	5,803,354.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	884.00

^{***} A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: Carbon
District: 0060 Joliet Elem

WIII	be reflected on the FY 2008 fin	ai ouaget i					
1	CEDTIFIED AND		FY 2007-2			3 Year Avg	
1. * Bu	CERTIFIED ANB adget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1	JOLIET K-6	190	15,115.90	866,419.00 *	190	15,541.70	866,419.00
M1	JOLIET 7-8	79	68,600.08	461,478.50 *	69	63,869.04	403,236.00
2.	* DIRECT STATE AID						630,991.23
3.	Quality Educator						48,050.00
4.	At Risk Student						5,006.64
5.	Indian Education For	All					5,487.60
6.	American Indian Achi	evement.	Gap				1,400.00
7.	SPECIAL EDUCATION FUNDING (FY2007-2008): NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will r funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified. Block Grant Eligibility Status?						
	Block Grant Rates	-					
	Instructional Block Gra	nt Rate [I]	BGl per ANB				144.38
	Related Services Block						
	Threshold to Determine	Dispropo	rtionate Costs				1.393210973
	Special Education Allo	owable Co	ost Payments				
	* a. Instructional Bloc						
	* b. Related Services I						
	c. Reimbursement for* d. Total Special Edu					7 ₀]	
	Prorated Cooperative			•		/0]	. 30,030.22
	* e. Related Services I	•		•	•		12,944.28
	Required Local Match	1					
	* f(i). District's Required		or IBG [7a X 0	.33]			12,816.61
	f(ii) District's Required						
	* f(iii) District's RSBG M	latch to be	e Paid by Distr	ict to Cooperative	[7e X 0.33	3]	4,271.61
	* f(iv) Total Required Lo [7f(i) + 7f(ii) + 7f						17,088.22
	Minimum Special Edu	cation Bu	ıdget To Avoi	d Reversions			
	* g. Minimum Special						
	[7a + 7b + 7f(iv)]						55,926.44

County: Carbon
District: 0060 Joliet Elem

Reimbursement For Disproportionate Costs

		EL_	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	55,037.00	0.00	0.00
b.	FY2005-2006 amount to avoid reversion	49,535.57	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.393210973)$ then $[a - (b * 1.393210973)] * 0.4$	0.00	0.00	0.00

8. FY2008 BUDGET LIMITS

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b.	BASE Budget	1,248,786.24
* c.	Maximum Budget Limit	1,549,232.82
* d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	**
* e.	Highest Budget With A Vote	**
* f.	Highest Voted Amount (8e-8d)	**

^{**} OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf.

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a.	FY 2006-2007 BASE Budget	1,154,6	515.22
* b.	FY 2006-2007 Maximum Budget	1,431,3	381.53
* c.	FY 2006-2007 ANB		256
* d.	FY 2006-2007 Adopted General Fund Budget	1,352,0	00.00
* e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	197,3	384.78
* f.	FY 2006-2007 Equalization Status	Equalized	EQ

		Elementary	High School
Cou	nty		
a.	Tax Year 2006 County Taxable Value	28,706,395.00	28,706,395.00
b.	FY 2006-07 County ANB (Budgeted)	1,049	551
c.	County Retirement Mill Value per ANB	27.37	52.10
Dist	rict		
d.	Tax Year 2006 District Taxable Value	2,759,593.00	N/A
e.	FY 2006-07 District ANB (Budgeted)	256	N/A
f.	District Debt Service Mill Value Per ANB	10.78	N/A
Stat	ewide		
g.	Statewide Retirement Mill Value per ANB	23.79	46.7
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Carbon
District: 0060 Joliet Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00 1,914,714,158.00
	(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	177,396,075.68 114,548,485.24
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.89 29.25

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.89	High School N/A
	(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	458,272.81	N/A
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	19,567.62	N/A
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	9,026,405.72	N/A
	(e)	District taxable valuation (Tax Year 2006)***	2,759,593.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	6,267.00	N/A

^{***} A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: Carbon
District: 0061 Joliet H S

CERTIFIED ANB				FY 2007-2	008	3 Year A		g ANB	
HI JOLIET HS 9-12 124 236,552.00 722,951.00 127 236,552.00 740,346.50	1.	CERTIFIED ANB		*Basic	*Per ANB			*Per ANB	
2. * DIRECT STATE AID 436,673.63 3. Quality Educator 22,750.00 4. At Risk Student 1,789.77 5. Indian Education For All 2,590.80 6. American Indian Achievement Gap 200.00 7. SPECIAL EDUCATION FUNDING (FY2007-2008): NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified. Block Grant Eligiblity Status? Yes Block Grant Rates Instructional Block Grant Rate [IBG] per ANB 144.38 Related Services Block Grant Rate [RSBG] per ANB 48.12 Threshold to Determine Disproportionate Costs 1.393210973 Special Education Allowable Cost Payments * a. Instructional Block Grant Entitlement [IBG rate X ANB] 17,903.12 * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A c. Reimbursement for Disproportionate Costs 8,535.89 * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 26,439.01 Prorated Cooperative Cost Payments (Members of Cooperatives Only) * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 5,966.88 Required Local Match * f(i). District's Required Match for IBG [7a X 0.33] 5,908.03 f(ii) District's Required Match for RSBG [7b X 0.33] 5,908.03 f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 1,969.07 * f(iv) Total Required Local Match To Avoid Reversions f(ii) Total Required Local Match To Avoid Reversions f(iii) Minimum Special Education Budget To Avoid Reversions * g. Minimum Special Education Budget To Avoid Reversions	* Bu	idget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement	
3. Quality Educator 22,750,00 4. At Risk Student 1,789,77 5. Indian Education For All 2,590,80 6. American Indian Achievement.Gap. 200,00 7. SPECIAL EDUCATION FUNDING (FY2007-2008): NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. Block Grant Eligibility Status? Yes Block Grant Rates Instructional Block Grant Rate [IBG] per ANB 144,38 Related Services Block Grant Rate [RSBG] per ANB 48.12 Threshold to Determine Disproportionate Costs 1.393210973 Special Education Allowable Cost Payments * a. Instructional Block Grant Entitlement [IBG rate X ANB] 17,903,12 * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A c. Reimbursement for Disproportionate Costs 8,535,89 * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 26,439,01 Prorated Cooperative Cost Payments (Members of Cooperatives Only) * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 5,966,88 Required Local Match * f(i) District's Required Match for IBG [7a X 0,33] 5,908,03 f(ii) District's Required Match for RSBG [7b X 0,33] 5,908,03 f(ii) District's Required Match for RSBG [7b X 0,33] 7,877,10 Minimum Special Education Budget To Avoid Reversions * g. Minimum Special Education Budget To Avoid Reversions	H1	JOLIET HS 9-12	124	236,552.00	722,951.00	127	236,552.00	740,346.50 *	
4. At Risk Student 1,789,77 5. Indian Education For All 2,590,80 6. American Indian Achievement Gap 200,00 7. SPECIAL EDUCATION FUNDING (FY2007-2008): NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status? "No" means you have NOT yet qualified. Block Grant Eligibility Status? Yes Block Grant Rates Instructional Block Grant Rate [IBG] per ANB 144.38 Related Services Block Grant Rate [RSBG] per ANB 48.12 Threshold to Determine Disproportionate Costs 1.393210973 Special Education Allowable Cost Payments * a. Instructional Block Grant Entitlement [IBG rate X ANB] 17,903,12 * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A c. Reimbursement for Disproportionate Costs 8,535,89 * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 26,439,01 Prorated Cooperative Cost Payments (Members of Cooperatives Only) * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 5,966,88 Required Local Match * f(i). District's Required Match for IBG [7a X 0,33] 5,908,03 f(ii) District's Required Match for RSBG [7b X 0,33] 5,908,03 f(iii) District's Required Match for RSBG [7b X 0,33] 7,969,07 * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 7,877,10 Minimum Special Education Budget To Avoid Reversions * g. Minimum Special Education Budget to Avoid Reversions	2.	* DIRECT STATE AID)					436,673.63	
5. Indian Education For All 2,590.80 6. American Indian Achievement Gap. 200.00 7. SPECIAL EDUCATION FUNDING (FY2007-2008): NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. Block Grant Eligibility Status? Yes Block Grant Rates Instructional Block Grant Rate [IBG] per ANB 144.38 Related Services Block Grant Rate [RSBG] per ANB 48.12 Threshold to Determine Disproportionate Costs 1.393210973 Special Education Allowable Cost Payments * a. Instructional Block Grant Entitlement [IBG rate X ANB] 17,903.12 * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A c. Reimbursement for Disproportionate Costs 8,535.89 * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 26,439.01 Prorated Cooperative Cost Payments (Members of Cooperatives Only) * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 5,966.88 Required Local Match * f(i). District's Required Match for IBG [7a X 0.33] 5,908.03 f(ii) District's Required Match for RSBG [7b X 0.33] 5,908.03 f(iii) District's Required Match for RSBG [7b X 0.33] 7,877.10 Minimum Special Education Budget To Avoid Reversions * g. Minimum Special Education Budget to Avoid Reversions	3.	Quality Educator						22,750.00	
6. American Indian Achievement Gap 200.00 7. SPECIAL EDUCATION FUNDING (FY2007-2008): NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status? Yes Block Grant Rates Instructional Block Grant Rate [IBG] per ANB 144.38 Related Services Block Grant Rate [RSBG] per ANB 48.12 Threshold to Determine Disproportionate Costs 1.393210973 Special Education Allowable Cost Payments * a. Instructional Block Grant Entitlement [IBG rate X ANB] 17,903.12 * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A c. Reimbursement for Disproportionate Costs 8,535.89 * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 26,439.01 Prorated Cooperative Cost Payments (Members of Cooperatives Only) * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 5,966.88 Required Local Match * f(i) District's Required Match for RSBG [7a X 0.33] 5,908.03 f(ii) District's Required Match for RSBG [7b X 0.33] 1,969.07 * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 7,877.10 Minimum Special Education Budget To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 7,877.10	4.	At Risk Student						1,789.77	
7. SPECIAL EDUCATION FUNDING (FY2007-2008): NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status? Block Grant Eligibility Status? Yes Block Grant Rates Instructional Block Grant Rate [IBG] per ANB	5.	Indian Education For	· All					2,590.80	
NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status? Block Grant Rates Instructional Block Grant Rate [IBG] per ANB	6.	American Indian Ach	ievement.	Gap				200.00	
funding listed. Block Grant Eligiblity Status? Yes Block Grant Rates Instructional Block Grant Rate [IBG] per ANB	7.	SPECIAL EDUCATI	ON FUND	OING (FY200'	7-2008):				
Block Grant Rates Instructional Block Grant Rate [IBG] per ANB								receive the	
Block Grant Rates Instructional Block Grant Rate [IBG] per ANB								**	
Instructional Block Grant Rate [IBG] per ANB		Block Grant Eligibilit	y Status?					Yes	
Related Services Block Grant Rate [RSBG] per ANB 48.12 Threshold to Determine Disproportionate Costs 1.393210973 Special Education Allowable Cost Payments * a. Instructional Block Grant Entitlement [IBG rate X ANB] 17,903.12 * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A c. Reimbursement for Disproportionate Costs 8,535.89 * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 26,439.01 Prorated Cooperative Cost Payments (Members of Cooperatives Only) * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 5,966.88 Required Local Match * f(i). District's Required Match for IBG [7a X 0.33] 5,908.03 f(ii) District's Required Match for RSBG [7b X 0.33] 7,4 * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 1,969.07 * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 7,877.10 Minimum Special Education Budget To Avoid Reversions * g. Minimum Special Education Budget to Avoid Reversions									
Threshold to Determine Disproportionate Costs Special Education Allowable Cost Payments * a. Instructional Block Grant Entitlement [IBG rate X ANB] 17,903.12 * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A c. Reimbursement for Disproportionate Costs 8,535.89 * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 26,439.01 Prorated Cooperative Cost Payments (Members of Cooperatives Only) * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 5,966.88 Required Local Match * f(i). District's Required Match for IBG [7a X 0.33] 5,908.03 f(ii) District's Required Match for RSBG [7b X 0.33] N/A * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 1,969.07 * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 7,877.10 Minimum Special Education Budget To Avoid Reversions * g. Minimum Special Education Budget to Avoid Reversions									
* a. Instructional Block Grant Entitlement [IBG rate X ANB] 17,903.12 * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A c. Reimbursement for Disproportionate Costs 8,535.89 * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 26,439.01 Prorated Cooperative Cost Payments (Members of Cooperatives Only) * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 5,966.88 Required Local Match * f(i). District's Required Match for IBG [7a X 0.33] 5,908.03 f(ii) District's Required Match for RSBG [7b X 0.33] N/A * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 1,969.07 * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 7,877.10 Minimum Special Education Budget To Avoid Reversions g. Minimum Special Education Budget to Avoid Reversions									
* a. Instructional Block Grant Entitlement [IBG rate X ANB] 17,903.12 * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A c. Reimbursement for Disproportionate Costs 8,535.89 * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 26,439.01 Prorated Cooperative Cost Payments (Members of Cooperatives Only) * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 5,966.88 Required Local Match * f(i). District's Required Match for IBG [7a X 0.33] 5,908.03 f(ii) District's Required Match for RSBG [7b X 0.33] N/A * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 1,969.07 * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 7,877.10 Minimum Special Education Budget To Avoid Reversions * g. Minimum Special Education Budget to Avoid Reversions		Threshold to Determine	e Dispropo	rtionate Costs				1.393210973	
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A c. Reimbursement for Disproportionate Costs 8,535.89 * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 26,439.01 Prorated Cooperative Cost Payments (Members of Cooperatives Only) * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 5,966.88 Required Local Match * f(i). District's Required Match for IBG [7a X 0.33] 5,908.03 f(ii) District's Required Match for RSBG [7b X 0.33] N/A * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 1,969.07 * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 7,877.10 Minimum Special Education Budget To Avoid Reversions * g. Minimum Special Education Budget to Avoid Reversions		•		•					
c. Reimbursement for Disproportionate Costs 8,535.89 * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 26,439.01 Prorated Cooperative Cost Payments (Members of Cooperatives Only) * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 5,966.88 Required Local Match * f(i). District's Required Match for IBG [7a X 0.33] 5,908.03 f(ii) District's Required Match for RSBG [7b X 0.33] N/A * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 1,969.07 * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 7,877.10 Minimum Special Education Budget To Avoid Reversions * g. Minimum Special Education Budget to Avoid Reversions									
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						NB]			
Prorated Cooperative Cost Payments (Members of Cooperatives Only) * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 5,966.88 Required Local Match * f(i). District's Required Match for IBG [7a X 0.33] 5,908.03 f(ii) District's Required Match for RSBG [7b X 0.33] N/A * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 1,969.07 * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 7,877.10 Minimum Special Education Budget To Avoid Reversions * g. Minimum Special Education Budget to Avoid Reversions								*	
 * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 5,966.88 Required Local Match * f(i). District's Required Match for IBG [7a X 0.33] * f(ii) District's Required Match for RSBG [7b X 0.33] * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] * Minimum Special Education Budget To Avoid Reversions * g. Minimum Special Education Budget to Avoid Reversions 		•			•		7c]	26,439.01	
Required Local Match * f(i). District's Required Match for IBG [7a X 0.33] 5,908.03 f(ii) District's Required Match for RSBG [7b X 0.33] N/A * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 1,969.07 * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 7,877.10 Minimum Special Education Budget To Avoid Reversions * g. Minimum Special Education Budget to Avoid Reversions		-	•		-	•			
* f(i). District's Required Match for IBG [7a X 0.33] 5,908.03 f(ii) District's Required Match for RSBG [7b X 0.33] N/A * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 1,969.07 * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 7,877.10 Minimum Special Education Budget To Avoid Reversions * g. Minimum Special Education Budget to Avoid Reversions		* e. Related Services	Block Gra	nt Entitlement	(Paid Directly to	Coop)		5,966.88	
f(ii) District's Required Match for RSBG [7b X 0.33] N/A * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 1,969.07 * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 7,877.10 Minimum Special Education Budget To Avoid Reversions * g. Minimum Special Education Budget to Avoid Reversions		•							
 * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 1,969.07 * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 7,877.10 Minimum Special Education Budget To Avoid Reversions * g. Minimum Special Education Budget to Avoid Reversions 		* f(i). District's Require	d Match fo	or IBG [7a X 0	.33]			5,908.03	
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]		f(ii) District's Require	d Match fo	r RSBG [7b X	(0.33]			N/A	
[7f(i) + 7f(ii) + 7f(iii)]		* f(iii) District's RSBG N	Match to be	Paid by Distr	rict to Cooperative	e [7e X 0.3	3]	1,969.07	
* g. Minimum Special Education Budget to Avoid Reversions								7,877.10	
* g. Minimum Special Education Budget to Avoid Reversions		Minimum Special Edu	ucation Bu	dget To Avoi	d Reversions				
[7a + 7b + 7f(iv)] 25,780.22								25,780.22	

County: Carbon
District: 0061 Joliet H S

Reimbursement For Disproportionate Costs

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	0.00	58,351.00	0.00
b.	FY2005-2006 amount to avoid reversion	0.00	26,565.44	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.393210973)$ then $[a - (b * 1.393210973)] * 0.4$	0.00	8,535.89	0.00

8. FY2008 BUDGET LIMITS

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b.	BASE Budget	848,250.74
* c.	Maximum Budget Limit	1,063,073.97
* d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	**
* e.	Highest Budget With A Vote	**
* f.	Highest Voted Amount (8e-8d)	**

^{**} OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf.

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a.	FY 2006-2007 BASE Budget	826,8	60.69
* b.	FY 2006-2007 Maximum Budget	1,036,9	45.61
* c.	FY 2006-2007 ANB		126
* d.	FY 2006-2007 Adopted General Fund Budget	939,8	53.96
* e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	112,9	93.27
* f.	FY 2006-2007 Equalization Status	Equalized	EQ

		Elementary	High School
Cou	inty		
a.	Tax Year 2006 County Taxable Value	28,706,395.00	28,706,395.00
b.	FY 2006-07 County ANB (Budgeted)	1,049	551
c.	County Retirement Mill Value per ANB	27.37	52.10
Dist	trict		
d.	Tax Year 2006 District Taxable Value	N/A	5,545,250.00
e.	FY 2006-07 District ANB (Budgeted)	N/A	126
f.	District Debt Service Mill Value Per ANB	N/A	44.01
Stat	tewide		
g.	Statewide Retirement Mill Value per ANB	23.79	46.7
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Carbon
District: 0061 Joliet H S

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO: (a) Statewide taxable valuation (Tax Year 2006)***	Elementary High School 1,914,714,158.00 1,914,714,158.00
	(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs) (c) GTB ratio: [(a) divided by (b)] x 175%	177,396,075.68 114,548,485.24 18.89 29.25

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary N/A	High School
	(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	333,572.82
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	N/A	14,061.21
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	N/A	10,168,295.38
	(e)	District taxable valuation (Tax Year 2006)***	N/A	5,545,250.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	4,623.00

^{***} A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: Carbon

District: 0069 Roberts K-12 Schools

		FY 2007-2008		3 Year Avg ANB		ANB	
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bı	ıdget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	ROBERTS K-6	67	16,180.40	306,350.80	62	15,115.90	283,519.80 *
M1	ROBERTS 7-8	21	56,772.48	122,976.00	25	68,600.08	146,375.00 *
H1	ROBERTS HS 9-12	57	236,552.00	333,279.00	62	236,552.00	362,436.50 *
2.	* DIRECT STATE A	D					497,331.88
3.	Quality Educator						30,808.00
4.	At Risk Student						1,587.15
5.	Indian Education Fo	or All					3,039.60
6.	American Indian Ac	hievement.	Gap				200.00
7.	SPECIAL EDUCAT	ION FUNI	OING (FY2007	7-2008):			
	NOTE: Block Grant Eli funding listed. Block G						receive the
	Block Grant Eligibil	ity Status?					Yes
	Block Grant Rates						
	Instructional Block G	rant Rate [I]	BG] per ANB				144.38
	Related Services Block Grant Rate [RSBG] per ANB						
	Threshold to Determi	ne Dispropo	ortionate Costs				1.393210973
	Special Education A		•				
				G rate X ANB]			
				[RSBG rate X AN			
	c. Reimbursement						
	=			ayment (District)		7c]	20,935.10
	* e. Related Service	•		-	•		6 077 40
			nt Enutiement	(Paid Directly to	Соор)		6,977.40
	Required Local Mat						
	* f(i). District's Requir						
	f(ii) District's Requir						
	* f(iii) District's RSBG		•	•	e [7e X 0.33	3]	2,302.54
	* f(iv) Total Required [7f(i) + 7f(ii) +			versions			9,211.13
	Minimum Special E	ducation Bu	ıdget To Avoi	d Reversions			
	* g. Minimum Speci		_				
	[7a + 7b + 7f(iv)])]					30,146.23

District: 0069 Roberts K-12 Schools

Reimbursement For Disproportionate Costs

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	18,119.37	13,120.92	31,240.29
b.	FY2005-2006 amount to avoid reversion	17,177.66	12,383.90	29,561.56
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.393210973)$ then $[a - (b * 1.393210973)] * 0.4$	0.00	0.00	0.00

8. FY2008 BUDGET LIMITS

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b.	BASE Budget	957,814.27
* c.	Maximum Budget Limit	1,190,103.51
* d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	**
* e.	Highest Budget With A Vote	**
* f.	Highest Voted Amount (8e-8d)	**

^{**} OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf.

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a.	FY 2006-2007 BASE Budget	974,	,048.84
* b.	FY 2006-2007 Maximum Budget	1,210	,058.32
* c.	FY 2006-2007 ANB		155
* d.	FY 2006-2007 Adopted General Fund Budget	1,036	,048.84
* e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	62.	,000.00
* f.	FY 2006-2007 Equalization Status	Equalized	EQ

		Elementary	High School
Cou	nty		
a.	Tax Year 2006 County Taxable Value	28,706,395.00	28,706,395.00
b.	FY 2006-07 County ANB (Budgeted)	1,049	551
c.	County Retirement Mill Value per ANB	27.37	52.10
Dist	rict		
d.	Tax Year 2006 District Taxable Value	1,372,203.00	1,372,203.00
e.	FY 2006-07 District ANB (Budgeted)	88	67
f.	District Debt Service Mill Value Per ANB	15.59	20.48
Stat	ewide		
g.	Statewide Retirement Mill Value per ANB	23.79	46.7
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03

District: 0069 Roberts K-12 Schools

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO: (a) Statewide taxable valuation (Tax Year 2006)***	Elementary High School 1,914,714,158.00 1,914,714,158.00
	(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	177,396,075.68 114,548,485.24
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.89 29.25

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.89	High School
	(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	182,720.40	215,775.31
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	6,573.50	5,121.21
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	3,575,761.77	6,461,223.21
	(e)	District taxable valuation (Tax Year 2006)***	1,372,203.00	1,372,203.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	2,204.00	5,089.00

^{***} A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: Carbon
District: 0070 Boyd Elem

2. * DIRECT STATE AID 10,898 3. Quality Educator 2,000 4. At Risk Student 251 5. Indian Education For All 122 6. American Indian Achievement Gap. 122 7. SPECIAL EDUCATION FUNDING (FY2007-2008): NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified. Block Grant Eligibility Status? 152 Block Grant Rates Instructional Block Grant Rate [IBG] per ANB 144 Related Services Block Grant Rate [RSBG] per ANB 144 Related Services Block Grant Entitlement [RSBG] per ANB 1.3932105 Special Education Allowable Cost Payments 2 1.3932105 Special Education Allowable Cost Payments 2 2.8 * a. Instructional Block Grant Entitlement [RSBG rate X ANB] 1.8 * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 1.8 * c. Reimbursement for Disproportionate Costs 1.8 * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 1.8 * Prorated Cooperative Cost Payments (Members of Cooperatives Only) 240 * Required Local Match 2 238 * f(ii) District's Required Match for IBG [7a X 0.33] 1.8 * f(iii) District's Required Match for RSBG [7b X 0.33] 1.9 * f(iii) District's Required Match for RSBG [7b X 0.33] 1.9 * f(iii) District's Required Match for RSBG [7b X 0.33] 1.9 * f(iii) District's Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 1.317 Minimum Special Education Budget To Avoid Reversions 2 2.518					FY 2007-2	008		3 Year Avg	ANB
El BOYD K-8 5 21,290.00 22,893.00 6 21,290.00 27,471.00	1.	CER	ATIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
2. * DIRECT STATE AID 10,898 3. Quality Educator 2,000 4. At Risk Student 251 5. Indian Education For All 122 6. American Indian Achievement Gap. 0 7. SPECIAL EDUCATION FUNDING (FY2007-2008): NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified. Block Grant Eligibility Status? 1 Block Grant Rates Instructional Block Grant Rate [IBG] per ANB 48 Related Services Block Grant Rate [RSBG] per ANB 48 Threshold to Determine Disproportionate Costs 1.3932105 Special Education Allowable Cost Payments * a. Instructional Block Grant Entitlement [IBG rate X ANB] 721 * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 8 c. Reimbursement for Disproportionate Costs 66 * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 788 Prorated Cooperative Cost Payments (Members of Cooperatives Only) * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 240 Required Local Match * f(i). District's Required Match for IBG [7a X 0.33] 79 * f(iii) District's Required Match for RSBG [7b X 0.33] 79 * f(iii) District's Required Match for RSBG [7b X 0.33] 79 * f(iii) District's Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii) + 7f(iii)] 317 Minimum Special Education Budget To Avoid Reversions * g. Minimum Special Education Budget to Avoid Reversions	* Bı	idget Un	it	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
3. Quality Educator 2,000 4. At Risk Student 251 5. Indian Education For All 122 6. American Indian Achievement Gap 0 7. SPECIAL EDUCATION FUNDING (FY2007-2008): NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status? "No" means you have NOT yet qualified. Block Grant Eligibility Status? "No" means you have NOT yet qualified. Block Grant Rates Instructional Block Grant Rate [IBG] per ANB 144 Related Services Block Grant Rate [RSBG] per ANB 48 Threshold to Determine Disproportionate Costs 1.3932105 Special Education Allowable Cost Payments * a. Instructional Block Grant Entitlement [IBG rate X ANB] 721 * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 8 c. Reimbursement for Disproportionate Costs 666 * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 788 Prorated Cooperative Cost Payments (Members of Cooperatives Only) * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 240 Required Local Match * f(i) District's Required Match for IBG [7a X 0.33] 79 * f(iii) District's Required Match for RSBG [7b X 0.33] 79 * f(iii) District's Reguired Match to be Paid by District to Cooperative [7e X 0.33] 79 * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 79 * f(iii) District's RSBG Match to Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 317 Minimum Special Education Budget To Avoid Reversions * g. Minimum Special Education Budget to Avoid Reversions	E1	BOYD	K-8	5	21,290.00	22,893.00	6	21,290.00	27,471.00 *
4. At Risk Student 251 5. Indian Education For All 122 6. American Indian Achievement Gap 0 7. SPECIAL EDUCATION FUNDING (FY2007-2008): NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. Block Grant Eligibility Status?	2.	* DIR	ECT STATE AID)					10,898.09
5. Indian Education For All 122 6. American Indian Achievement Gap 0 7. SPECIAL EDUCATION FUNDING (FY2007-2008): NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. Block Grant Eligibility Status? Block Grant Rates Instructional Block Grant Rate [IBG] per ANB 144 Related Services Block Grant Rate [RSBG] per ANB 48 Threshold to Determine Disproportionate Costs 1.3932105 Special Education Allowable Cost Payments * a. Instructional Block Grant Entitlement [IBG rate X ANB] 721 * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 721 * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 721 * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 788 Prorated Cooperative Cost Payment (District) [7a + 7b + 7c] 788 Prorated Cooperative Cost Payments (Members of Cooperatives Only) * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 240 Required Local Match * f(i). District's Required Match for IBG [7a X 0.33] 79 * f(iii) District's Required Match for RSBG [7b X 0.33] 79 * f(iii) District's Required Match for RSBG [7b X 0.33] 79 * f(iii) District's Required Local Match To Avoid Reversions 76 [7f(i) + 7f(ii) + 7f(iii)] 317 Minimum Special Education Budget To Avoid Reversions 317	3.	Qua	lity Educator						2,000.00
6. American Indian Achievement Gap 0 7. SPECIAL EDUCATION FUNDING (FY2007-2008): NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. Block Grant Eligibility Status? Block Grant Rates Instructional Block Grant Rate [IBG] per ANB	4.	At R	isk Student						251.57
7. SPECIAL EDUCATION FUNDING (FY2007-2008): NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status? Block Grant Rates Instructional Block Grant Rate [IBG] per ANB	5.	Indi	an Education For	All					122.40
NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status? Block Grant Eligibility Status? Block Grant Rates Instructional Block Grant Rate [IBG] per ANB	6.	Ame	rican Indian Ach	ievement (Gap				0.00
NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status? Block Grant Eligibility Status? Block Grant Rates Instructional Block Grant Rate [IBG] per ANB	7.	SPE	CIAL EDUCATION	ON FUND	ING (FY200'	7-2008):			
Block Grant Rates Instructional Block Grant Rate [IBG] per ANB		NOT	E: Block Grant Eligi	blity Status	= "Yes" means	OPI records indicat			receive the
Block Grant Rates Instructional Block Grant Rate [IBG] per ANB			_			-			
Instructional Block Grant Rate [IBG] per ANB		Bloc	k Grant Eligibilit	y Status?_					Yes
Related Services Block Grant Rate [RSBG] per ANB		Bloc	k Grant Rates						
Threshold to Determine Disproportionate Costs 1.3932109 Special Education Allowable Cost Payments * a. Instructional Block Grant Entitlement [IBG rate X ANB] 721 * b. Related Services Block Grant Entitlement [RSBG rate X ANB] No. Reimbursement for Disproportionate Costs 66 * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 788 Prorated Cooperative Cost Payments (Members of Cooperatives Only) * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 240 Required Local Match * f(i). District's Required Match for IBG [7a X 0.33] 238 f(ii) District's Required Match for RSBG [7b X 0.33] No.									
* a. Instructional Block Grant Entitlement [IBG rate X ANB]									
* a. Instructional Block Grant Entitlement [IBG rate X ANB] 721 * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 75 c. Reimbursement for Disproportionate Costs 66 * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 788 Prorated Cooperative Cost Payments (Members of Cooperatives Only) * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 240 Required Local Match * f(i). District's Required Match for IBG [7a X 0.33] 238 f(ii) District's Required Match for RSBG [7b X 0.33] 79 * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 79 * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 317 Minimum Special Education Budget To Avoid Reversions * g. Minimum Special Education Budget to Avoid Reversions		Thre	shold to Determine	e Dispropo	rtionate Costs				1.393210973
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] c. Reimbursement for Disproportionate Costs * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]. * Prorated Cooperative Cost Payments (Members of Cooperatives Only) * e. Related Services Block Grant Entitlement (Paid Directly to Coop). * Required Local Match * f(i). District's Required Match for IBG [7a X 0.33]. * f(ii) District's Required Match for RSBG [7b X 0.33]. * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]. * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]		Spec			•				
c. Reimbursement for Disproportionate Costs * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 788 Prorated Cooperative Cost Payments (Members of Cooperatives Only) * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 240 Required Local Match * f(i). District's Required Match for IBG [7a X 0.33] 238 f(ii) District's Required Match for RSBG [7b X 0.33] N * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 79 * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 317 Minimum Special Education Budget To Avoid Reversions * g. Minimum Special Education Budget to Avoid Reversions		* a.							
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]		* b.					NB]		
Prorated Cooperative Cost Payments (Members of Cooperatives Only) * e. Related Services Block Grant Entitlement (Paid Directly to Coop)		c.							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) 240 Required Local Match * f(i). District's Required Match for IBG [7a X 0.33] 238 f(ii) District's Required Match for RSBG [7b X 0.33] N * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 79 * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 317 Minimum Special Education Budget To Avoid Reversions * g. Minimum Special Education Budget to Avoid Reversions			•			•		7c]	788.09
Required Local Match * f(i). District's Required Match for IBG [7a X 0.33] 238 f(ii) District's Required Match for RSBG [7b X 0.33] N * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 79 * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 317 Minimum Special Education Budget To Avoid Reversions * g. Minimum Special Education Budget to Avoid Reversions		Pror	-	•		•	•		
* f(i). District's Required Match for IBG [7a X 0.33] 238 f(ii) District's Required Match for RSBG [7b X 0.33] N * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 79 * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 317 Minimum Special Education Budget To Avoid Reversions * g. Minimum Special Education Budget to Avoid Reversions		* e.	Related Services	Block Grai	nt Entitlement	(Paid Directly to	Coop)		240.60
f(ii) District's Required Match for RSBG [7b X 0.33] * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]		Requ	uired Local Matcl	h					
 * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] * Minimum Special Education Budget To Avoid Reversions * g. Minimum Special Education Budget to Avoid Reversions 		* f(i).	District's Required	d Match fo	r IBG [7a X 0	.33]			238.23
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]		f(ii)	District's Required	d Match fo	r RSBG [7b X	[0.33]			N/A
[7f(i) + 7f(ii) + 7f(iii)]		* f(iii)	District's RSBG N	Match to be	Paid by Distr	ict to Cooperative	e [7e X 0.33	3]	79.40
* g. Minimum Special Education Budget to Avoid Reversions		* f(iv)							317.63
* g. Minimum Special Education Budget to Avoid Reversions		Min	imum Special Edu	ıcation Bu	dget To Avoi	d Reversions			
		-	[7a + 7b + 7f(iv)]						1,039.53

County: Carbon
District: 0070 Boyd Elem

Reimbursement For Disproportionate Costs

		<u>EL</u>	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	2,670.00	0.00	0.00
b.	FY2005-2006 amount to avoid reversion	1,797.66	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.393210973)$ then $[a - (b * 1.393210973)] * 0.4$	66.19	0.00	0.00

8. FY2008 BUDGET LIMITS

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b.	BASE Budget	42,582.34
* c.	Maximum Budget Limit	52,951.75
* d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	**
* e.	Highest Budget With A Vote	**
* f.	Highest Voted Amount (8e-8d)	**

^{**} OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf.

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a.	FY 2006-2007 BASE Budget	53,588.65
* b.	FY 2006-2007 Maximum Budget	65,952.25
* c.	FY 2006-2007 ANB	9
* d.	FY 2006-2007 Adopted General Fund Budget	66,956.42
* e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	13,367.77
* f.	FY 2006-2007 Equalization Status Disequalized - Equalized 2001-2	2005 DE

		Elementary	High School
Cou	nty		
a.	Tax Year 2006 County Taxable Value	28,706,395.00	28,706,395.00
b.	FY 2006-07 County ANB (Budgeted)	1,049	551
c.	County Retirement Mill Value per ANB	27.37	52.10
Dist	rict		
d.	Tax Year 2006 District Taxable Value	488,170.00	N/A
e.	FY 2006-07 District ANB (Budgeted)	9	N/A
f.	District Debt Service Mill Value Per ANB	54.24	N/A
Stat	ewide		
g.	Statewide Retirement Mill Value per ANB	23.79	46.7
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Carbon
District: 0070 Boyd Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00 1,914,714,158.00
	(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	177,396,075.68 114,548,485.24
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.89 29.25

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.89	High School N/A
	(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	21,467.62	N/A
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	229.31	N/A
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	409,855.01	N/A
	(e)	District taxable valuation (Tax Year 2006)***	488,170.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

^{***} A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: Carbon

District: 0071 Fromberg Elem

Sudget eme 11.0	ANB ement 5,688.00 * 8,993.50 *
Budget eine 71175	5,688.00 *
E1 FROMBERG K-6 70 14,264.30 320,047.00 80 14,903.00 365	
	002 50 4
M1 FROMBERG 7-8 34 78,062.16 198,993.50 34 70,965.60 198	,993.30 *
2. * DIRECT STATE AID	90,795.90
3. Quality Educator	22,748.00
4. At Risk Student	5,802.49
5. Indian Education For All	2,325.60
6. American Indian Achievement Gap	200.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008): NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive t funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.	the
Block Grant Eligibility Status?	Yes
Block Grant Rates	
Instructional Block Grant Rate [IBG] per ANB	144.38
Related Services Block Grant Rate [RSBG] per ANB	48.12
Threshold to Determine Disproportionate Costs	93210973
Special Education Allowable Cost Payments	
	15,015.52
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]	N/A
c. Reimbursement for Disproportionate Costs	1,646.96
• • • • • • • • • • • • • • • • • • • •	16,662.48
Prorated Cooperative Cost Payments (Members of Cooperatives Only) * e. Related Services Block Grant Entitlement (Paid Directly to Coop)	5 004 49
	5,004.48
Required Local Match	
* f(i). District's Required Match for IBG [7a X 0.33]	4,955.12
f(ii) District's Required Match for RSBG [7b X 0.33]	N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]	1,651.48
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]	6,606.60
Minimum Special Education Budget To Avoid Reversions	
* g. Minimum Special Education Budget to Avoid Reversions	
[7a + 7b + 7f(iv)]	21,622.12

District: 0071 Fromberg Elem

Reimbursement For Disproportionate Costs

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	35,563.08	0.00	0.00
b.	FY2005-2006 amount to avoid reversion	22,570.65	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.393210973)$ then $[a - (b * 1.393210973)] * 0.4$	1,646.96	0.00	0.00

8. FY2008 BUDGET LIMITS

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b.	BASE Budget	576,845.43
* c.	Maximum Budget Limit	714,538.89
* d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	**
* e.	Highest Budget With A Vote	**
* f.	Highest Voted Amount (8e-8d)	**

^{**} OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf.

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a.	FY 2006-2007 BASE Budget	589,4	65.98
* b.	FY 2006-2007 Maximum Budget	730,2	22.40
* c.	FY 2006-2007 ANB		121
* d.	FY 2006-2007 Adopted General Fund Budget	662,3	97.18
* e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	72,9	31.20
* f.	FY 2006-2007 Equalization Status	Equalized	EQ

		Elementary	High School	
Coı	inty			
a.	Tax Year 2006 County Taxable Value	28,706,395.00	28,706,395.00	
b.	FY 2006-07 County ANB (Budgeted)	1,049	551	
c.	County Retirement Mill Value per ANB	27.37	52.10	
District				
d.	Tax Year 2006 District Taxable Value	1,108,119.00	N/A	
e.	FY 2006-07 District ANB (Budgeted)	121	N/A	
f.	District Debt Service Mill Value Per ANB	9.16	N/A	
Statewide				
g.	Statewide Retirement Mill Value per ANB	23.79	46.7	
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03	

District: 0071 Fromberg Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO: (a) Statewide taxable valuation (Tax Year 2006)***	Elementary High School 1,914,714,158.00 1,914,714,158.00
	(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	177 20 4 277 40 114 540 405 24
	payment (including prorated coop costs) (c) GTB ratio: [(a) divided by (b)] x 175%	177,396,075.68 114,548,485.24 18.89 29.25

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.89	High School N/A
	(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	234,143.13	N/A
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	9,254.20	N/A
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	4,597,775.56	N/A
	(e)	District taxable valuation (Tax Year 2006)***	1,108,119.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	3,490.00	N/A

^{***} A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: Carbon

District: 0072 Fromberg H S

WIII	be reflected on the FY 2008 fina	ai budget i	OTIII.				
1	CEDETEED AND		FY 2007-2	800		3 Year Avg	ANB
1. * Bu	CERTIFIED ANB	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
H1	FROMBERG HS 9-12	57	236,552.00	333,279.00 *	52	236,552.00	304,109.00
2.	* DIRECT STATE AID						254,714.46
3.	Quality Educator						18,000.00
4.	At Risk Student						2,960.89
5.	Indian Education For	All					1,162.80
6.	American Indian Achi	evement.	Gap				400.00
7.	SPECIAL EDUCATION	N FUNI	- DING (FY200'	7-2008):			
	NOTE: Block Grant Eligib	olity Status	= "Yes" means	OPI records indicate			receive the
	funding listed. Block Gran			-			
	Block Grant Eligibility	Status?					Yes
	Block Grant Rates						
	Instructional Block Gran	nt Rate [I]	BG] per ANB				144.38
	Related Services Block		1				
	Threshold to Determine	Dispropo	rtionate Costs				1.393210973
	Special Education Allo		•				
	* a. Instructional Block		-	-			
	* b. Related Services F			-	B]		
	c. Reimbursement fo						
	* d. Total Special Educ			•		7c]	12,111.90
	Prorated Cooperative	•		•	•		
	* e. Related Services F	Block Gra	nt Entitlement	(Paid Directly to C	Coop)		2,742.84
	Required Local Match	l					
	* f(i). District's Required	Match fo	or IBG [7a X 0	.33]			2,715.79
	f(ii) District's Required	Match fo	or RSBG [7b X	[0.33]			N/A
	* f(iii) District's RSBG M	latch to be	Paid by Distr	ict to Cooperative	[7e X 0.3	3]	905.14
	* f(iv) Total Required Lo [7f(i) + 7f(ii) + 7f(ii)						3,620.93
	Minimum Special Edu	cation Bu	ıdget To Avoi	d Reversions			
	* g. Minimum Special		_				
	[7a + 7b + 7f(iv)]						11,850.59

District: 0072 Fromberg H S

Reimbursement For Disproportionate Costs

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	0.00	24,454.45	0.00
b.	FY2005-2006 amount to avoid reversion	0.00	10,586.23	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.393210973)$ then $[a - (b * 1.393210973)] * 0.4$	0.00	3,882.24	0.00

8. FY2008 BUDGET LIMITS

*	a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	83%
*	b.	BASE Budget	496,442.29
*	c.	Maximum Budget Limit	616,796.02
*	d.	Highest Budget Without A Vote	
		excluding tuition, excess reserves, and other overBASE revenues	**
*	e.	Highest Budget With A Vote	**
*	f.	Highest Voted Amount (8e-8d)	**

^{**} OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf.

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a.	FY 2006-2007 BASE Budget	457,217.21
* b.	FY 2006-2007 Maximum Budget	566,611.55
* c.	FY 2006-2007 ANB	52
* d.	FY 2006-2007 Adopted General Fund Budget	574,129.46
* e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	116,912.25
* f.	FY 2006-2007 Equalization Status Disequalized - Disequalized 2001-	2005 DD

		Elementary	High School
Cou	nty		
a.	Tax Year 2006 County Taxable Value	28,706,395.00	28,706,395.00
b.	FY 2006-07 County ANB (Budgeted)	1,049	551
c.	County Retirement Mill Value per ANB	27.37	52.10
Dist	rict		
d.	Tax Year 2006 District Taxable Value	N/A	2,414,478.00
e.	FY 2006-07 District ANB (Budgeted)	N/A	52
f.	District Debt Service Mill Value Per ANB	N/A	46.43
Stat	ewide		
g.	Statewide Retirement Mill Value per ANB	23.79	46.7
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03

District: 0072 Fromberg H S

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO: (a) Statewide taxable valuation (Tax Year 2006)***	Elementary High School 1,914,714,158.00 1,914,714,158.00
	(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	177,396,075.68 114,548,485.24
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.89 29.25

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary N/A	High School 29.25
	(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	185,728.83
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	N/A	4,760.62
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	N/A	5,571,816.41
	(e)	District taxable valuation (Tax Year 2006)***	N/A	2,414,478.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	3,157.00

^{***} A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: Carbon
District: 0073 Edgar Elem

				FY 2007-2	008		3 Year Avg	ANB
1.	CEF	RTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	idget Un	it	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	EDGA	R K-8	10	21,290.00	45,781.00	11	21,290.00	50,358.00 *
2.	* DIR	ECT STATE AID)					32,026.66
3.	Qua	lity Educator						2,000.00
4.	At R	Risk Student						212.88
5.	Indi	an Education For	All					. 224.40
6.	Ame	erican Indian Achi	ievement.(Gap				200.00
7.	SPE	CIAL EDUCATION	ON FUND	ING (FY2007	7-2008):			
		E: Block Grant Eligi						receive the
		ng listed. Block Gra			-			V
	Бюс	k Grant Eligibilit	y Status:					Yes
		k Grant Rates						
		uctional Block Gra	_	- 1				
		ted Services Block						
		shold to Determine						1.393210973
	-	cial Education Allo		•	S / WANDI			1 442 00
	* a.	Instructional Bloc						
	* b.	Related Services l Reimbursement for			-	-		0.00
	* d.	Total Special Edu					7cl	
		rated Cooperative			•		/0]	1,443.00
	* e.	Related Services	•		•	•		481.20
	Rea	uired Local Matcl	n					
	-	District's Required		or IBG [7a X 0	.33]			476.45
		District's Required						
		District's RSBG N						
	* f(iv)	Total Required Lo						
		[7f(i) + 7f(ii) + 7f	(iii)]					635.25
	Min	imum Special Edu	ication Bu	ıdget To Avoi	d Reversions			
	* g.	Minimum Special						.
		[7a + 7b + 7f(iv)]						2,079.05

County: Carbon
District: 0073 Edgar Elem

Reimbursement For Disproportionate Costs

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	446.68	0.00	0.00
b.	FY2005-2006 amount to avoid reversion	1,997.40	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.393210973)$ then $[a - (b * 1.393210973)] * 0.4$	0.00	0.00	0.00

8. FY2008 BUDGET LIMITS

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b.	BASE Budget	62,169.48
* c.	Maximum Budget Limit	77,172.83
* d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	**
* e.	Highest Budget With A Vote	**
* f.	Highest Voted Amount (8e-8d)	**

^{**} OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf.

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a.	FY 2006-2007 BASE Budget	69,746.56
* b.	FY 2006-2007 Maximum Budget	86,208.33
* c.	FY 2006-2007 ANB	13
* d.	FY 2006-2007 Adopted General Fund Budget	89,287.81
* e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	19,541.25
* f.	FY 2006-2007 Equalization Status Disequalized - Disequalized 2001-20	005 DD

		Elementary	High School
Cou	nty		
a.	Tax Year 2006 County Taxable Value	28,706,395.00	28,706,395.00
b.	FY 2006-07 County ANB (Budgeted)	1,049	551
c.	County Retirement Mill Value per ANB	27.37	52.10
Dist	rict		
d.	Tax Year 2006 District Taxable Value	3,155,060.00	N/A
e.	FY 2006-07 District ANB (Budgeted)	13	N/A
f.	District Debt Service Mill Value Per ANB	242.70	N/A
Stat	ewide		
g.	Statewide Retirement Mill Value per ANB	23.79	46.7
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Carbon
District: 0073 Edgar Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00 1,914,714,158.00
	(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	177,396,075.68 114,548,485.24
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.89 29.25

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.89	High School N/A
	(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	27,756.53	N/A
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	840.80	N/A
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	540,203.56	N/A
	(e)	District taxable valuation (Tax Year 2006)***	3,155,060.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

^{***} A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: Carbon

District: 0076 Belfry K-12 Schools

			FY 2007-2	008		3 Year Avg	ANB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bı	udget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	BELFRY K-6	32	15,754.60	146,428.80	28	12,774.00	128,136.40 *
M1	BELFRY 7-8	11	61,503.52	64,443.50	19	94,620.80	111,273.50 *
H1	BELFRY HS 9-12	31	236,552.00	181,458.50	40	236,552.00	234,050.00 *
2.	* DIRECT STATE A	ID					365,380.79
3.	Quality Educator						28,750.00
4.	At Risk Student						2,515.39
5.	Indian Education Fo	or All					1,774.80
6.	American Indian Ac	hievement.	Gap				400.00
7.	SPECIAL EDUCAT	TON FUNI	OING (FY2007	7-2008):			
	NOTE: Block Grant Elifunding listed. Block C						receive the
	Block Grant Eligibi	ity Status?					Yes
Block Grant Rates							
	Instructional Block G	rant Rate [I]	BG] per ANB				144.38
	Related Services Blo	ck Grant Rat	te [RSBG] per	ANB			48.12
	Threshold to Determi	ne Dispropo	ortionate Costs				1.393210973
	Special Education A		•				
				G rate X ANB]			
				[RSBG rate X Al			
	c. Reimbursement						
	=			ayment (District)		7c]	10,684.12
	Prorated Cooperation	•		-	•		2.560.00
	* e. Related Service	s Block Gra	nt Entitlement	(Paid Directly to	Coop)		3,560.88
	Required Local Ma						
	* f(i). District's Requi						
	f(ii) District's Requi						
	* f(iii) District's RSBC		•	•	e [7e X 0.33	3]	1,175.09
	* f(iv) Total Required [7f(i) + 7f(ii) +			versions			4,700.85
	Minimum Special E	ducation Bu	ıdget To Avoi	d Reversions			
	* g. Minimum Spec						
	[7a + 7b + 7f(iv)]	")]					15,384.97

District: 0076 Belfry K-12 Schools

Reimbursement For Disproportionate Costs

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	12,470.70	10,203.30	22,674.00
b.	FY2005-2006 amount to avoid reversion	10,186.75	8,389.09	18,575.84
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.393210973)$ then $[a - (b * 1.393210973)] * 0.4$	0.00	0.00	0.00

8. FY2008 BUDGET LIMITS

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	76%
* b.	BASE Budget	703,747.67
* c.	Maximum Budget Limit	872,357.21
* d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	**
* e.	Highest Budget With A Vote	**
* f.	Highest Voted Amount (8e-8d)	**

^{**} OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf.

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a.	FY 2006-2007 BASE Budget	7:	55,945.33
* b.	FY 2006-2007 Maximum Budget	9	36,738.40
* c.	FY 2006-2007 ANB		100
* d.	FY 2006-2007 Adopted General Fund Budget	9	36,738.40
* e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	1	80,793.07
* f.	FY 2006-2007 Equalization Status	Equalize	ed EQ

		Elementary	High School					
Cou	County							
a.	Tax Year 2006 County Taxable Value	28,706,395.00	28,706,395.00					
b.	FY 2006-07 County ANB (Budgeted)	1,049	551					
c.	County Retirement Mill Value per ANB	27.37	52.10					
Dist	rict							
d.	Tax Year 2006 District Taxable Value	1,398,328.00	1,398,328.00					
e.	FY 2006-07 District ANB (Budgeted)	53	47					
f.	District Debt Service Mill Value Per ANB	26.38	29.75					
Stat	ewide							
g.	Statewide Retirement Mill Value per ANB	23.79	46.7					
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03					

District: 0076 Belfry K-12 Schools

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00 1,914,714,158.00
	(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	177,396,075.68 114,548,485.24
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.89 29.25

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.89	High School
	(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	132,535.03	175,704.51
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	3,439.62	3,592.49
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	2,568,561.14	5,244,437.25
	(e)	District taxable valuation (Tax Year 2006)***	1,398,328.00	1,398,328.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	1,170.00	3,846.00

^{***} A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: Carbon

District: 1231 Luther Elem

WIII	be reflected on the FY 2008 fin	ai budget it	J1111.				
	CEDETEIED AND		FY 2007-2	008		3 Year Avg	ANB
1. * Bu	CERTIFIED ANB adget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1	LUTHER K-8	42	21,290.00	192,145.80	42	21,290.00	192,145.80 *
2.	* DIRECT STATE AID						95,405.80
3.	Quality Educator						8,000.00
4.	At Risk Student						0.00
5.	Indian Education For	All					856.80
6.	American Indian Achi	evement (Gap				800.00
7.	SPECIAL EDUCATION NOTE: Block Grant Eligible funding listed. Block Grant Eligible funding listed.	olity Status	= "Yes" means	OPI records indicate			receive the
	Block Grant Eligibility	y Status?					Yes
	Block Grant Rates Instructional Block Gra Related Services Block Threshold to Determine	Grant Rat	e [RSBG] per	ANB			48.12
	Special Education Allo	owable Co	st Payments				
	* a. Instructional Bloc	k Grant E	ntitlement [IBC	G rate X ANB]			6,063.96
	* b. Related Services I	Block Grai	nt Entitlement	[RSBG rate X AN	NB]		N/A
	c. Reimbursement fo						
	* d. Total Special Edu			•		7c]	6,063.96
	* e. Related Services I	•		-	•		2,021.04
	Required Local Match						
	* f(i). District's Required						
	f(ii) District's Required		-	-			
	* f(iii) District's RSBG M		•	-	[7e X 0.3	3]	666.94
	* $f(iv)$ Total Required Lo [7f(i) + 7f(ii) + 7f(ii)]						2,668.05
	Minimum Special Edu	cation Bu	ıdget To Avoi	d Reversions			
	* g. Minimum Special [7a + 7b + 7f(iv)]		_				8,732.01

District: 1231 Luther Elem

Reimbursement For Disproportionate Costs

		<u>EL</u>	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	8,198.79	0.00	0.00
b.	FY2005-2006 amount to avoid reversion	7,989.61	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.393210973)$ then $[a - (b * 1.393210973)] * 0.4$	0.00	0.00	0.00

8. FY2008 BUDGET LIMITS

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b.	BASE Budget	189,703.40
* c.	Maximum Budget Limit	235,220.31
* d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	**
* e.	Highest Budget With A Vote	**
* f.	Highest Voted Amount (8e-8d)	**

^{**} OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf.

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a.	FY 2006-2007 BASE Budget	187,	,643.03
* b.	FY 2006-2007 Maximum Budget	232,	,948.01
* c.	FY 2006-2007 ANB		43
* d.	FY 2006-2007 Adopted General Fund Budget	187,	,643.03
* e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget		0.00
* f.	FY 2006-2007 Equalization Status	Equalized	EQ

		Elementary	High School					
Cou	County							
a.	Tax Year 2006 County Taxable Value	28,706,395.00	28,706,395.00					
b.	FY 2006-07 County ANB (Budgeted)	1,049	551					
c.	County Retirement Mill Value per ANB	27.37	52.10					
Dist	rict							
d.	Tax Year 2006 District Taxable Value	1,138,310.00	N/A					
e.	FY 2006-07 District ANB (Budgeted)	43	N/A					
f.	District Debt Service Mill Value Per ANB	26.47	N/A					
Stat	ewide							
g.	Statewide Retirement Mill Value per ANB	23.79	46.7					
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03					

District: 1231 Luther Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00 1,914,714,158.00
	(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	177,396,075.68 114,548,485.24
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.89 29.25

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.89	High School
	(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	74,887.33	N/A
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	3,286.75	N/A
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	1,476,708.37	N/A
	(e)	District taxable valuation (Tax Year 2006)***	1,138,310.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	338.00	N/A

^{***} A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.